

Government's Alternative Calculation

	2000	2001	2002	2003	2004	2007	2008	Total
DBS Services	3,197	55,159	37,057	38,238	82,706	n/a	n/a	216,357
Victor Antolik (Incl SE Tax)	7,040	74,249	55,684	50,584	72,728	5,146	27,516	292,947
Total Restitution	10,237	129,408	92,741	88,822	155,434	5,146	27,516	509,304
Sales Tax	29,636	41,777	35,735	32,222	28,946	n/a	n/a	168,316
Total Tax Harm	39,873	171,185	128,476	121,044	184,380	5,146	27,516	677,620

Tovar's comps adjusted for the following assumptions

Utilizes IRS Gross Receipts

Incorporated 1999 NOL Carryforward to 2000 of \$58K

Accepts Tovar Expenses w/ exception: Div Bldg Services \$321K in sales tax is not deductible by DBS Services (2000);

All corporate profits were distributed as constructive dividends.

Exhibit**E**